Form 600 S (rev. 08/02)
S Corporation Tax Return
Georgia Department of Revenue
Income Tax Division



2002 Income Tax Return	
Beginning	
Ending	-
2003 Net Worth Tax Return	
Beginning	

	Georgia Department of Revenue Income Tax Division	03	01504012	_	20		h Tax Return
	Original Return New Corporation Composite Return Filed	Initial Net Worth Amended Return Final Return (attach	explanation)	Address Change C. Corp Last Year Name Change		Mark	oox with an X if you t want a booklet next year
A.	Federal Employer I.D. Number	Name (Corporate title)	Please give former na	ame if applicable.		E. Date of	Incorporation
В.	GA. Withholding Tax Acct. Number	Business Address (Nur	mber and Street)			F. Incorpo	rated under laws tate
C.	GA. Sales Tax Reg. Number	City or Town	County	State Zip Code		G. Date ac	Imitted into GA
D.	Standard Industrial Classification Code	Location of Principal Pl	ace of Business	Telephone Number		H. Kind of	Business
	ndicate latest taxable year adjusted		And w	hen reported to Ge	eorgia	·	
	COMPUTATION OF GEORGIA TAXAB	LE INCOME AND TAX	(ROUND	TO NEAREST DOLLA	AR)	SCHEDUI	_E 1
1.	Georgia Taxable Income				1.		
2.	Tax-6% x Line 1				2.		
	COMPUTATION OF NET WORTH RATI	O(to be used by foreign Corporati	ons only) (ROUND	TO NEAREST DOLL	AR)	SCHEDUL	.E2
2. 3.	Total value of property owned (Tot Gross receipts from business Totals (Line 1 + 2) Georgia ratio (Divide Line 3A by 3B			A. Within Georgia	B. Iota	al Everywhere	C. GA. ratio (A/B)
2. 3.	Gross receipts from business Totals (Line 1 + 2)	3)				SCHEDUI	
2. 3. 4. 1. 2. 3. 4. 5. 6.	Gross receipts from business Totals (Line 1 + 2) Georgia ratio (Divide Line 3A by 3B	3)	(ROUND	TO NEAREST DOLLA			
2. 3. 4. 1. 2. 3. 4. 5. 6.	Gross receipts from business Totals (Line 1 + 2)	3)	(ROUNE	TO NEAREST DOLLA	1. 2. 3. 4. 6. 7.		_E 3
2. 3. 4. 1. 2. 3. 4. 5. 6.	Gross receipts from business Totals (Line 1 + 2)	3)	(ROUNE	TO NEAREST DOLLA	1. 2. 3. 4. 6. 7.	SCHEDUI	_E 4
2. 3. 4. 5. 6. 7. 1. 2. 3. 4. 5. 6. 6.	Gross receipts from business Totals (Line 1 + 2)	3)	(ROUND	TO NEAREST DOLLA	1. 2. 3. 4. 7. AR) 1. 2. 3. 4. 7. AR)	SCHEDUI	_E 4
2. 3. 4. 5. 6. 7. 5. 6. 7.	Gross receipts from business Totals (Line 1 + 2)	3)	(ROUND	TO NEAREST DOLLA	1. 2. 3. 4. AR) 1. 2. 3. 4. AR) 1. 2. 3. 4. AR)	SCHEDUI	_E 4

Declaration: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge. Georgia Public Revenue code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

SIGNATURE OF OFFICER TITLE

10. Amount of Line 6 to be credited to 2003 estimated tax ▶

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

Refunded

ID# OR SSN

	2002 Page 2 / Name (Corporation)_					FEIN_			
	ADDITIONS TO FEDERAL INCOME (ROUND TO NEAREST DOLLAR)					sc	CHEDUL	_E 5	
1.	State and municipal bond interest (other t	and municipal bond interest (other than Georgia or political subdivision thereof)			1.				
2.	Net income or net profits taxes imposed by	by taxing juriso	dictions other th	nan Georgia		2.			
3.	Expense attributable to tax exempt income	e				3.			
4.	Other Additions (Attach Schedule)					4.			
5.	TOTAL (Add Lines 1 thru 4) Enter here an	nd on Schedule	e 8, Line 8			5.			
	SUBTRACTIONS FROM FEDERAL TAXA	BLE INCOME	(ROL	JND TO NEARES	ST DOLLAR)		SC	CHEDUL	_E 6
	Interest on obligations of United States					1.			
2.	Other Subtractions (Attach Schedule)					2.			
	TOTAL - (Add Lines 1 and 2) Enter here a		ıle 8, Line 10			3.			
	APPORTIONMENT OF INCOME (Part 1)				1			CHEDUL	
	A Bariania		IN GEORGIA	l of Vo	A Designing		TOTALE\		
1	Inventories A. Beginning	of Year	B. End	of Year	A. Beginning	of Yea	<u>r </u>		B. End of Year
2.	/ .								
	Machinery & Equipment								
4.									
5.	Other Tangible Assets								
6.	Total (Lines 1 through 5)					-			
	Average (Add columns A & B and divide I								
	Rented Property (Annual Rate x 8)					-			
9.	Total Property				<u> </u>	_ L			
	APPORTIONMENT OF INCOME (Part 2)	A. Within G	Georgia	B. Everywhere	C. Do no				D. Do not round
				(If this figure is 0 see instructions on page			imals		Georgia Factor Compute to six decimals
	Total Property (Part 1, Line 9)							x0.25	
2.	Salaries, commissions, wages &						Ţ	x0.25	
2	Gross receipts from business							x0.50	
3. 4.	Georgia ratio (Total Column D)								
	J (1////////				,,,,,,,			
	COMPUTATION OF TOTAL INCOME FOR		IRPOSES (D		REST DOLL API	///////	90	CHEDIII	F8
_	COMPUTATION OF TOTAL INCOME FOR	R GEORGIA PL	`				SC	CHEDUL	E 8
	Ordinary income (loss) per Federal return	R GEORGIA PU				1.	SO	CHEDUL	E 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a	R GEORGIA PL				1.	so	CHEDUL	.E8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activities	activitieses				1.	SO	CHEDUL	LE 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a	activitieses	3a. 3b.			2	SO	CHEDUL	E 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line	3a. 3b. 3a less Line 3			1. 2 3c. 4a.	SO	CHEDUL	.E 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses c. Net business income from other rental Portfolio income (loss): a. Interest Income	activities (Line ome	3a. 3b. 3a less Line 3	Bb)		2. /// 3c.	SO	CHEDUL	LE 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses c. Net business income from other rental Portfolio income (loss): a. Interest Inco b. Dividend Inc c. Royalty Inco	activities (Line ome	3a. 3b. 3a less Line 3	3b)		2. 3c. 4a.	so	CHEDUL	LE 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	3a. 3b. 3 3a less Line 3	3b)		3c. 4a. 4b. 4c.	so	CHEDUL	LE 8
2.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	3a. 3b. 3a. 3b. 3a. (a) 3b. (a) (a) (a) (b) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	3b)		3 c. 4 a. 4 b. 4 c. 4 d.	so	CHEDUL	LE 8
 3. 4. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	3a. 3b. 3b. 3a. 3b. 3b. 3a less Line 3	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f.	SO	CHEDUL	LE 8
 3. 4. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses c. Net business income from other rental Portfolio income (loss): a. Interest Inco b. Dividend Inc c. Royalty Inco d. Net short-te e. Net long-ter f. Other portfo	activities (Line ome	3a. 3b. 3b. 3a less Line 3	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f. 5.	SO	CHEDUL	LE 8
 3. 4. 6. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	3a. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f. 5.	SO	CHEDUL	LE 8
 2. 3. 4. 6. 7. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	a 3a. 3b. 3b. 3a. 3b. 3b. 3a. 3b. 3b. 3a. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f. 5. 6.	SO	CHEDUL	LE 8
 3. 4. 6. 7. 8. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses c. Net business income from other rental Portfolio income (loss): a. Interest Inco b. Dividend Inc c. Royalty Inco d. Net short-te e. Net long-tel f. Other portfo Net gain (loss) under Section 1231 Other Income (loss) Total Federal Income (Add Lines 1 through Additions to Federal Income (Schedule 5,	activities (Line ome	a 3a. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f. 5. 6. 7.	SO	CHEDUL	E 8
 2. 3. 4. 6. 7. 8. 9. 	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses c. Net business income from other rental Portfolio income (loss): a. Interest Inco b. Dividend Inc c. Royalty Inco d. Net short-te e. Net long-ter f. Other portfo Net gain (loss) under Section 1231 Other Income (loss) Total Federal Income (Add Lines 1 through Additions to Federal Income (Schedule 5, Total (Add Lines 7 & 8)	activities (Line ome	a 3a. 3b. 3b. 3a. 3b. 3b. (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	3b)		3c. 4a. 4b. 4c. 4d. 4e. 4f. 5. 6. 7. 8. 9.	SO	CHEDUL	LE 8
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2. 3. 4. 5. 6. 7. 8. 9. 10. 11.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities (Line ome	3a. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b	UND TO NEARE	ST DOLLAR)	3c. 4a. 4b. 4c. 4d. 4e. 4f. 5. 6. 7. 8. 9. 10. 11.			
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2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 2. 3. 4. 5.	Ordinary income (loss) per Federal return Net income (loss) from rental real estate a a. Gross income from other rental activitie b. Less expenses	activities	3a. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b. 3b	UND TO NEARE	ST DOLLAR)	3c. 4a. 4b. 4c. 4d. 4e. 4f. 5. 6. 7. 8. 9. 10. 11.			
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2002 Page 3 / Name (Corporation)		FEIN_		
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LAIMED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 10		

See pages 10 through 12 for a list of available credits and their applicable codes. You must list the appropriate credit type code in the space provided. If you claim more than ten credits, attach a schedule. Enter the total of the additional schedule on Line 11. If the tax credit is flowing into this corporation from another corporation, please enter the name and FEI Number of the corporation where the tax credit originated. If the credit claimed is only a percentage of the total credit (i.e. another corporation has been assigned a percentage, as well), enter the percentage assigned to this corporation in the % column. If the credit originated with the corporation filling this return, enter "Same" in the spaces for corporation and FEIN and enter the percentage of credit claimed (i.e. 100, if claiming all of it; 33, if claiming 1/3).

Credit Type Code	Corporation Name	FEIN	%		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	
5.				5.	
6.				6.	
7.				7.	
8.				8.	
9.				9.	
10.				10.	
11. Enter the total from a	ttached schedule(s)			11.	
	s 1 through 11 here and on Schedule 4.				

ASSIGNED TAX CREDITS (ROUND TO NEAREST DOLLAR) SCHEDULE 11

O.C.G.A. §48-7-42 provides that in lieu of claiming any Georgia income tax credit for which a taxpayer otherwise is eligible for the taxable year, the taxpayer may elect to assign credits in whole or in part to one or more "affiliated entities". The term "affiliated entities" is defined as:

- 1) A corporation that is a member of the taxpayer's affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code; or
- 2) An entity affiliated with a corporation, business, partnership, or limited liability company taxpayer, which entity:
 - (a) Owns or leases the land on which a project is constructed;
 - (b) Provides capital for construction of the project; and
 - (c) Is the grantor or owner under a management agreement with a managing company of the project.

No carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if the assignor and the recipient of a tax credit assigned cease to be affiliated entities, any carryover attributable to the unused portion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover itself, and also shall be permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the assignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that must be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with respect to each such installment. For additional information, please refer to O.C.G.A. §48-7-42.

If the corporation filing this return is assigning tax credits to other affiliates, please provide detail below of where the tax credits are being assigned and what percentage is being allocated to each affiliate.

Credit Type Code	Corporation Name	FEIN	%	Amount of Credit
	'		'	
	1			
	,			
	1			